

Commonwealth of Massachusetts
Board of Public Accountancy
Public Meeting of December 2, 2020
1000 Washington Street
Boston, MA 02118

Board Members Present:

Richard H. Grueter, CPA, *Chairman*
Angela Parziale, CPA, MST, *Secretary*
Randall S. Davis, CPA, *Member*

Staff Members Present:

Brian P. Bialas, *Executive Director*
Lynn Read, *Board Counsel*

Pursuant to Governor Charles D. Baker's Executive Order Suspending Certain Provisions of the Open Meeting Law, G.L. c. 30A, s. 20, dated March 12, 2020, all board members and staff appeared by videoconference.

Call to Order: The meeting was called to order at 10:04 a.m. by Mr. Grueter.

Board Business

- **Public Meeting Minutes of September 17, 2020, Executive Session Minutes of September 17, 2020, and Public Meeting Minutes of October 29, 2020:** After a brief discussion, a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to approve the Public Meeting Minutes of September 17, 2020, Executive Session Minutes of September 17, 2020, and Public Meeting Minutes of October 29, 2020. The motion passed unanimously.
- **Election of Officers for 2021:**
 - **Chair:** After a brief discussion, a MOTION was made by Mr. Grueter, seconded by Mr. Davis, for Ms. Parziale to be Chair of the Board for 2021. The motion passed unanimously.
 - **Secretary:** After a brief discussion, a MOTION was made by Ms. Parziale, seconded by Mr. Grueter, for Mr. Davis to be Secretary of the Board for 2021. The motion passed unanimously.

Discussion

- **Reciprocity Application:** Ms. Read reported that the Board's regulations imply that U.S. territories should be treated the same as states for reciprocity, so territories should be

included in the new application process approved at the June meeting and revised at the September meeting. Specifically, in addition to the initial licensure and short-form experience application pathways, applicants who were licensed for the first time in a state on or after December 21, 2010, or were licensed for the first time in the U.S. Virgin Islands, Guam, Puerto Rico, the Commonwealth of the Northern Mariana Islands, or the District of Columbia on or after NASBA recognized those territories or the District of Columbia as having licensing requirements that are “substantially equivalent” to those in the Uniform Accountancy Act, may be licensed in Massachusetts without showing proof of their education, experience, or examination scores. After a brief discussion, a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to approve the revised application process. The motion passed unanimously.

- **Update on NASBA 2020 Annual Meeting – Richard Grueter:** Mr. Grueter provided a report on the NASBA Annual Meeting, including that (1) NASBA prefers boards not offer further blanket extensions for notices to test and examination credit, (2) the AICPA now administers the .cpa domain, (3) off-site peer reviews have automatically been extended to June 30, 2021, (4) NASBA still expects the new CPA examination to be in use beginning in January 2024 and would like boards to generalize their regulations to accommodate it, and (5) remote examinations are not likely in the near future because of integrity and security concerns.

Quasi-Judicial Session and Investigative Conference (Closed Quasi-Judicial Session under G.L. c. 30A, s. 18 and Closed Investigative Conference under G.L. c. 112, s. 65C)

At 10:25 a.m., a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to exit open session and (1) enter into a closed quasi-judicial session under G.L. c. 30A, s. 18 to review a final decision and order, (2) enter into a closed investigative conference under G.L. c. 112, s. 65C to review settlement offers and cases, and then (3) not resume the open meeting. The motion passed unanimously.

Quasi-Judicial Session (Closed Session under G.L. c. 30A, s. 18)

During the quasi-judicial session, the Board took the following action:

Final Decision and Order

2018-001142-IT-ENF (TM)

Determined sanction for final decision and order

Investigative Conference (Closed Session under G.L. c. 112, s. 65C)

At 10:48 a.m., a MOTION was made by Mr. Davis, seconded by Ms. Parziale, to enter into a closed investigative conference under G.L. c. 112, s. 65C to review settlement offers and cases. The motion passed unanimously.

During the investigative conference, the Board took the following actions:

Settlements

2019-000457-IT-ENF (GM)
2019-001168-IT-ENF (MT)

Gave direction to prosecutor
Gave direction to prosecutor

PCAOB

Crowe LLP
Marcum LLP

No action taken
No action taken

Correspondence

10.14.20 Letter from E. Bower re: KPMG LLP
9.28.20 Email from K. Lass re: RSM US LLP

No action taken
Mr. Davis recused himself
from the matter; Board will
review when additional
member is appointed to the
Board.

AICPA

KF

Open complaint

Complaints

2020-000638-IT-ENF (JF)
2020-000693-IT-ENF (IM)
2020-000707-IT-ENF (Hagen, Streiff, Newton & Oshiro, PC)

2020-001001-IT-ENF (KK)

2020-001000-IT-ENF (WV)

Dismiss
Dismiss
Refer to the Office of
Prosecutions
Refer to the Office of
Prosecutions
Refer to the Office of
Prosecutions

Adjournment

At 12:40 p.m., a MOTION was made by Mr. Grueter, seconded by Ms. Parziale, to adjourn the meeting. The motion passed unanimously. The meeting adjourned at 12:40 p.m.

The above Minutes were approved at the open meeting held on January 21, 2021.



Brian Bialas, Executive Director

List of Documents Used by the Board at the Open Meeting:

- Meeting Agenda of December 2, 2020
- Public Meeting Minutes of September 17, 2020
- Executive Session Minutes of September 17, 2020
- Public Meeting Minutes of October 29, 2020
- Notes on Reciprocity and Draft Application Checklist